



St. Michael  
& All Angels

# MARDEN PARISH CHURCH

Annual Report

and

Financial Statements

of the Parochial Church Council

for the year ended

31 December 2022

**Charity Number: 1142437**

## Contents

|   | <b>Page</b> |
|---|-------------|
| Legal and administrative information    | 3           |
| Annual Report                           | 4 - 14      |
| Statement of the PCC's responsibilities | 15          |
| Independent examiner's report           | 16 -17      |
| Statement of financial activities       | 18          |
| Statement of assets and liabilities     | 19          |
| Notes                                   | 20 - 26     |

## **Legal and Administrative Information**

|                                       |  |
|---------------------------------------|--|
| Incumbent:                            | Revd Nicky Harvey  |
| Churchwardens:                        | Dr Stephen Meech<br>Mrs Janet Gowen-Smith  |
| Representatives on the Deanery Synod: | Graham Codling<br>Brian Woodgate<br>Di Copas   |
| Elected PCC members:<br>(2021-2022)   | Ali Bonney<br>(Secretary)<br>Sandra Bourne<br>Sian Burr<br>Jan Collins<br>Anne Cox<br>Sarah Davies<br>David Emanuel<br>Jonathan Picken<br>Jenny Smith<br>Robert Tweddle<br>Carol Walker<br>Chris Wyton<br>Mathew Young |
| Co-Opted PCC Member:                  | Mike Davidson<br>(Treasurer)   |
| Church Office:                        | The Vestry Hall,<br>High Street<br>Marden TN12 9DR   |
| Independent Examiner:                 | Les Stracey<br>Bowling Green<br>Cottage, High Street,<br>Marden TN12 9DP   |
| Bankers:                              | NatWest Bank<br>3 High Street<br>Maidstone ME14 1HJ  |

## **Annual Report**

### **Aim and purposes**

The PCC has the responsibility of cooperating with the incumbent, the Reverend Nicky Harvey, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church building, the Churchyard and the Vestry Hall.

### **Objectives and activities**

The PCC is committed to being an inclusive church providing an environment that enables as many people as possible to worship at our church – St. Michael and All Angels - and to become part of our parish community. The PCC maintains an overview of worship throughout the parish and makes suggestions on how the services can involve the many groups that live within the parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament. Since the Covid pandemic this has included the provision of online worship.

When planning our activities for the year, the incumbent and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular the PCC tries to enable ordinary people to live out their faith as part of the parish community through:

- worship and prayer, learning about the Gospel, and developing their knowledge and trust in Jesus;
- provision of pastoral care for people living in the parish;
- missionary and outreach work.

The mission statement of the PCC is:

To share God's love

- in worshipping together;
- in learning and growing together; and
- in service to others.

### **Achievements and performance**

#### *Electoral roll*

In April 2022 there were 135 members on the Electoral Roll and at the end of the year there remained 135 members on the Roll. This compares to 125 in April 2021.



### *Church attendance*

For the first time since the start of the Covid-19 pandemic, there were no lockdowns or restrictions on our communal worship in church throughout 2022, which has been wonderful. However, as a church we have been very aware that the spread of Covid throughout the community remains high and many of our church members are elderly or have health conditions which make them vulnerable.

Whilst all our main services have returned to worship in church, we are continuing to offer on-line services through the church Facebook page for those unable to attend in person and these continue to be well viewed.

Marden Church is an inclusive church and welcoming to all abilities and disabilities, which is especially important in light of the Church of England's Living in Love and Faith policy and inclusivity of LGBTQ+ communities.

In January, PCC members agreed that we should apply to register formally as an Inclusive Church and adopt the Inclusive Church vision statement. Our application was accepted and we are now registered with Inclusive Church and the Inclusive Church logo is displayed on our website.

The numbers of families that are beginning to attend church regularly is very encouraging and the popularity of Messy Church and the Little Fishes Toddler group is helping to develop our links with families in the community.

Links with Marden Primary Academy – not a church school – have grown throughout the year since the lifting of Covid restrictions. Rev Nicky takes regular assemblies in school, and the school have been to the church for whole school services as well as individual class visits.

This year the church took the lead in helping the community through the period of mourning after the death of our late Queen, Her Majesty Queen Elizabeth II. The church was open for people to light a candle and sign a book of condolence. Flowers were laid by individuals and the Parish Council next to the old stocks. Special services were held throughout the period of national mourning and our bells were also tolled to mark this sad event.

The Remembrance Day service on 11<sup>th</sup> November was held inside the church. The Remembrance Sunday service on the 13<sup>th</sup> was again held outside. Both were beautiful services and well attended.

The Christmas Services were very popular and well attended by church members and those in the wider community. It was lovely to once again host the BAE Systems band at Carols by Candlelight.

Three candidates from Marden church were confirmed at the Deanery Confirmation Service at St Laurence's Church Hawkhurst in January.

The monthly Communion service held on the 1<sup>st</sup> Wednesday of each month at Bramley Court is going well and is much appreciated by those who come.

#### *Personnel*

Revd Nicky has continued to be supported in her ministry by Sarah Emanuel, our Reader, and Amanda Abbitt, our Authorised Lay Minister. As a trained bereavement minister, Amanda is authorised to conduct funerals in church and we are extremely grateful to both Sarah and Amanda for their support throughout the year. Sarah offers Home Communion to those who are unable to attend church on a regular basis.

Kathy Young continues to develop the faith of our young people as Youth and Children's Worker. She runs Sunday Club, helps with Messy Church and sends out the baptism anniversary cards. Kathy is also Church Administrator and is responsible for managing the Food Bank with Janice Collins

Alec Noakes retired as Gift Aid Secretary in July, following his house move further north. Alec has been handling our Gift Aid for around 15 years and we are most grateful for all his dedication and hard work in this area and also the Sound and Projection team over many years. We wish Alec and his family every happiness for the future.

Kathy Young kindly offered to add the role of Gift Aid secretary to her responsibilities – thank you Kathy.

Stephen Meech and Janet Gowen-Smith continue to serve as Churchwardens, and we are hugely grateful for all that they do, and for the support they give Revd Nicky in her ministry.

The PCC 'Away Morning' at Sissinghurst in May gave PCC members the opportunity to get together and discuss broader church issues – such as where we are now as a church, where do we need to go to nurture and grow as a church, and how are we going to get there? Members also looked into creating a Friends of Marden Church leaflet and electronic giving.

#### *Support of worship services*

Thankfully throughout 2022 we were able to return to communal worship in church, although services continue to be posted online, enabling those who are unable to attend in person to stay connected.

The weekly news sheet keeps church members informed and involved with all church services, activities and events, alongside the monthly Marden Church Parish Magazine. Our website continues to offer current information and is monitored and updated on a regular basis. Our Safeguarding policy is easily accessible on the website.

Sunday Club runs on the 2<sup>nd</sup> and 4<sup>th</sup> Sundays during Communion services. Numbers have continued to increase throughout the year with children actively participating and engaging with the liturgy led activities. The number of families that are beginning to attend church regularly is also very encouraging.

Messy Church is a great success with many families from our church, and the wider community, attending regularly. It is held in the Vestry Hall around every 6 weeks throughout the year, with a focus on a particular theme such as Harvest, Light, Christmas and Joseph, offering all age activities and craft followed by informal worship and tea.

Lent reflection booklets were available for use at home during Lent, and a Lent group was attended by a small regular group of people. Reflective Prayer stations were set up in church reflecting on the stations of the cross.

A Prayer Labyrinth was marked out in the churchyard as an invitation to prayer. Advent reflections were also available for use at home.

All are very welcome to join our Home Groups for a time of bible study, prayer and fellowship. Revd John Bourne leads the Thursday evening group and Sarah Emanuel leads the Tuesday afternoon group and new members are always welcome to join either of these groups.

#### *Community building and fundraising*

Thankfully, all the church led community events have restarted following the lifting of all Covid -19 pandemic restrictions. These are thriving and include:

- Craft Group
- Weekly Village Café
- Little Fishes Toddler group
- Monthly Community Lunch
- Come and Sing
- Events for charity including coffee mornings and soup lunches

Kathy Young and Janice Collins continue to organise and manage the Marden Food Bank, on behalf of the church. It is open on Monday mornings between 10-12 noon and is a real lifeline for some in the community, especially in the current economic climate and the increases in the cost of living. They are very grateful for the help and support they receive. Involvement Kent visits the Food Bank on a monthly basis and is able to offer practical help with benefit applications and housing support.

The village community continues to be very generous in their support of the foodbank. All financial donations are managed by the church and used to buy supplies.

As well as donations from individuals, the Food Bank was supported by generous donations from the Parish Council and other community organisations such as the Paddock Wood Lions, the Salvation Army and Bethany School. Students from Bethany School have been visiting on a Friday afternoon as part of their enrichment programme and have been very helpful sorting out and shopping for the Food Bank.

All Harvest Festival donations were handed over to the Food Bank and it was also the nominated church Charity of the Month for October, and received a welcome boost to funds.

Kathy is very grateful for the support she receives from Jan Collins, Angela Lindsell and Sandra Osbourne. It helps build relationships and trust when visitors see a familiar friendly face.

Little Fishes toddler group continues to thrive on Wednesday mornings during term time throughout the year and is an important form of outreach to the whole community. On average around 25 children attend each session and some of the families now also come along to Messy Church and Crib and Christingle services.

Many Weddings, Baptisms and Funerals have been held in the church throughout the year celebrating our joys and grieving for our sorrows.

The church took part in the Queen's Platinum Jubilee celebrations during the June Bank Holiday weekend. The church had a stall on Southons Field and the Bell ringers organised a BBQ to raise money for the restoration of the church bells. A Flower Festival was held in the church.

The church relies on Fundraising activities throughout the year to generate much needed income for church funds and we are very grateful to all who come along to support these events. Numerous events were held and these include:

A mid-summer Market was held in the front Vicarage garden in June, with a small number of stalls including cakes, provisions, crafts and a delicious BBQ.

Cream Teas were held in the Vicarage garden during five consecutive Sundays in August and September.

In September, Marden Church took part in the Ride & Stride in support of the Friends of Kent Churches and hosted the Friends of Kent Churches Tea event raising further funds.

We held a band concert in church as part of our Patronal festival weekend at the end of September.

The Christmas Market held in the church at the end of November was very successful and a lovely way to start the Christmas season.

The Christmas Tree festival in the church together with soup and rolls were available for all, as part of the Marden at Christmas celebrations.

We are very grateful to Carol Walker and Graham Codling for all the hard work they have put in to organising and managing so many fundraising events over the years and to all those who have helped out and supported in any way.

Sadly, the Friends of Marden's Heritage agreed that the charity would be dissolved at the end of March 2022. Membership had waned in recent years and there was a lack of volunteers to take up positions on the committee.

Over the past 13 years, the charity donated over £36,000 to the church which was largely used to refurbish the church tower and repair the church windows. Members of the PCC are most grateful to the support the FOMH has given to the church over the years.

Revd Nicky and Niall Dosad, the head of Marden Primary Academy have continued to extend the links between the church and the school throughout the year. Revd Nicky visits the school to take assemblies and the whole school came to church for a Remembrance service and the Christmas end of term service

Marden church once again welcomed Ordinands from St Augustine's Theological College to carry out a mission project in the community as part of their studies. The students organised an excellent day working with Years 3 and 4 pupils from Marden Primary Academy in the church, focusing on the Christmas Story.

Revd Nicky has also developed close links with Marden Scout Group.

Throughout the year we have continued to support nominated charities, as part of our Charity of the Month and the charities concerned have been very grateful for the donations that we have been able to send. Soup lunches are held in the Vestry Hall once a month in support of the Charity of that month and these have been hugely popular and successful in raising funds.

The church was very much a part of the parish 'Warm Spaces' initiative alongside other village groups and organisations to offer our services to those who need it in the village and help provide warm spaces to visit on a rota basis throughout the week in the winter months.

We are actively encouraging outside groups to use the church as it is lovely for it to be used by the wider community. However, we do need to make a charge for this as there are financial overheads such as heating and insurance.

### *The building*

In February 2020, James Sawle our Tower Captain presented a report to the PCC for the proposed urgent restoration of the church bells.

The 8 Bells of Marden church are 110 years old and have had no significant maintenance work since their installation by Alfred Bowell. As a result, much of the fittings are in need of renewal and updating and in their current condition are becoming increasingly harder to ring, and require more monthly maintenance.

Three estimates were obtained with quotes in the region of £45k plus VAT.

Since then, and following the easing of all Covid restrictions, due to the pandemic, the bell ringers have thrown themselves into fundraising for the project with all funds raised going into a designated Bells Restoration Fund.

In September we put down a deposit of £15k with our preferred bell hanger, Nicholson Engineering, who have guaranteed to carry out the works for £45k plus VAT with the work scheduled to take place in Autumn 2023.

Earlier in the year storm Eunice caused some damage to both the church roof and also, to a lesser extent, to the roof of the Vestry Hall. The large church Notice Board was also blown over and damaged in the same storm. This was very kindly repaired by Les Daniel.

Essential repairs were carried out to the leather on the organ reservoir.

The Flagpole halyard has been replaced and we have a new flag with the Diocesan crest.

The Lady Chapel pews have been detached and moved to the side following the Pews Temporary Minor Re-Ordering (TMRO). This enabled us to make more flexible use of the floor space in the middle – and was particularly beneficial for displaying crafts at the Christmas Market and for use when the school visits.

A Health and Safety walk of the church and churchyard is carried out twice a year by members of the fabric committee.

A team of volunteers help to keep the church clean on a regular basis.

Bookings for the Vestry Hall have been good and we secured three new regular bookings later in the year.

Unfortunately our lengthy application for a grant from Allington Landfill Facility for the refurbishment of the Vestry hall was turned down.

### *The grounds*

Under the oversight of the Fabric Committee, the Churchyard is developing well into its state of 'Gods Natural Acre'.

Sadly in June, several fires were lit in the churchyard causing some damage to the fir trees and grass. These incidents were extremely concerning and reported to the police and the fire brigade. These actions, and other antisocial behaviours in the village, called for greater police presence and vigilance in the community.

The Maidstone Task Force organised for the Community Payback Team to work in the churchyard every Sunday to clear brambles and undergrowth, supervised by the probation service. The Payback Team has done a great job and their work is much appreciated. Members of the team are invited to join the congregation for coffee and biscuits after the main 10.30am Sunday services.

Outside contractors continued to maintain areas of tight mowing and areas of natural (but maintained) growth supported by a team of volunteers to clear other parts of the churchyard. PCC members are grateful to all those who have helped look after and maintain the churchyard – it is hugely appreciated.

### *The people*

We continue to build relationships with those in the wider community with a healthy number of Weddings and Baptisms.

A copy of Marden Church's Data Protection Policy is held in the church office and can be read on our website and is reviewed by the PCC every three years.

As mentioned earlier in the report, we are now registered with Inclusive Church as a church which celebrates and affirms every person and does not discriminate.

We are committed to being a 'Safe Church', following strict Safeguarding procedures, DBS checks and Data Protection. Stricter regulations, as a result of GDPR, have meant that people may receive additional consent forms to sign and that is all part of the process of reinforcing ourselves as a safe church.

Marden Church's Safeguarding Policy is reviewed by the PCC on an annual basis.

Marden Church belongs to the Weald Deanery, and our Deanery representatives keep the PCC informed of developments within the Deanery and neighbouring parishes. Graham Codling is the Deanery Lay Chair and Brian Woodgate, the Deanery secretary.

Churches within the Deanery have been working on the Weald Wide Web plan, with the aim of encouraging co-operation between churches, reaching out to all our communities and adapting to change. This has now been approved and has formed a framework from which to work for parishes in the deanery. There is no specific path to follow, but parishes are encouraged to share ideas and work collaboratively.

Deanery Elections will take place in 2023, with three representatives from Marden Church elected on to the Deanery.



## **Financial review**

The Statement of Financial Activities for the year ended 31 December 2022 is set out on page 18 and the Statement of Assets and Liabilities as at 31 December 2022 on page 19.

In 2022 total receipts for unrestricted funds increased to £129,319 compared to £119,416 in 2021. This increase was largely due to legacies gifted to the church and also to higher income from fundraising activities (£6,137) and from hire of the Vestry Hall (£7,160) in the absence of any Covid-19 lockdowns or restrictions during 2022. Regular planned giving and the gift aid reclaimed on it fell 4% to £73,079. Gross income of £9,655 from the Parish Magazine was largely unchanged from 2021.

Total designated fund receipts in 2022 increased to £43,952, comprising donations of £11,175 for the Marden Food Bank, £22,337 for the Restoration of the Bells Fabric Fund (including a generous legacy), £4,466 for charitable giving and £5,971 for Living Memories. In comparison, total designated fund receipts in 2021 were £14,425 (£5,962 for the Food Bank, £4,420 for the Fabric Fund, £2,825 for charitable giving and £1,217 for Living Memories).

In 2022 net total funds showed a surplus of £48,532 compared with a deficit of £21,972 in 2021. This surplus comprised a £30,135 surplus in unrestricted funds (2021: deficit of £263) and a £18,397 surplus in unrestricted funds (2021: deficit of £21,709). These swings from deficit back to surplus in both unrestricted and designated funds reflected a combination of factors: in 2021 a restoration of the church windows cost £20,869 and we returned to paying the full amount of our Parish Share (£78,650 versus £53,960 in 2020), whereas the inflow of funds in 2022 benefited from three legacies and a major fund raising effort for the restoration of the church bells.

At the year-end 2022 total unrestricted funds carried forward were £45,816 (2021: £15,681) and total designated funds carried forward were £25,484 (2021: £7,087). Net assets at the year-end 2022 were £71,300 (2021: £22,768) and included bank balances of £59,323 (2020: £26,977).

As at 31 December 2022 total designated funds of £25,484 included £11,268 for the Food Bank (2021: £3,121), £6,072 for Living Memories (2021: £2,470) and £8,141 for the Restoration of the Bells Fabric Fund (which included £1,496 transferred from the Heritage Fabric Fund on its dissolution in 2022).

## **Reserves policy**

It is PCC policy to try to maintain a balance on unrestricted funds equating to at least three months' unrestricted payments. This is equivalent to approximately £30,000. It is held to smooth out fluctuations in cash flow and to meet emergencies. PCC was able to return to meeting this target in 2022 with unrestricted funds of £45,816 carried forward at the end of the year (versus £15,681 at 2021 year-end).



Designated funds of £25,484 at the year-end were exclusively for the use of the Food Bank, Living Memories, the Bells Fabric Fund and the General Fabric Fund.

### **Going concern**

The financial statements have been prepared on a going concern basis as the PCC has a reasonable expectation that it has adequate unrestricted funds to meet its debts as they fall due despite unpaid voluntary 2020 Parish Share contributions of £25,329, payable to the Diocese of Canterbury. There is no legal requirement for the PCC to accrue for the outstanding amount in the financial statements as it is not a legally enforceable liability and it is a voluntary contribution payable when funds permit. In January 2023 £8,534 was paid to the Diocese as a part-payment towards the arrears. In addition the PCC has a reasonable expectation that it has adequate unrestricted funds if there is a shortfall in donations to meet the commitments for the restoration of the church bells.

### **Structure, governance and management**

#### *The PCC*

The Parochial Church Council (PCC) is the governing body of St Michael & All Angels Church, Marden. The PCC operates under the Parochial Church Council Powers Measure. The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC meets six times during the year, which includes an Away Morning. Between PCC meetings the Standing Committee comprising the Vicar, the churchwardens, the Treasurer and the PCC secretary, meets to act on behalf of the PCC.

At the PCC meetings all matters regarding the running of the church and its finances are discussed. At each of its meetings the Council receives a report from the Incumbent relating to Mission and Ministry, Treasurer, from the Churchwardens regarding church fabric and maintenance, from meetings of Deanery and Diocese, from the Vestry Hall Committee, Disclosure and Barring Service (DBS) checks and from the Youth and Children's Worker and the Food Bank.

The Vicar, other ministers (lay and ordained), the Churchwardens and the representatives at the Deanery & Diocesan Synods are, by nature of their role, members of the PCC. The remaining 12 members are elected at the Annual Meeting. As at the date of this Report there are 12 elected members.

The PCC members who have served from 1 January 2022 until the date of this report are set out on page 2. Chris Wyton and Mathew Young will be retiring at the APCM 2023 and David Emanuel will be standing down. Sarah Davies and Anne Cox will be eligible for re-election.

With an electoral roll of between 100 and 200, the PCC is entitled to have 12 elected members.

### *Committees*

Various groups and committees meet between PCC meetings as appropriate and report back to the PCC for discussion and decision. These groups and committees include the Finance and Standing Committee, the Vestry Hall Committee, the Charities Committee and the Fabric Committee.

### *Finance and Standing Committee*

This is the only committee required by law. It has power to transact the business of the PCC between its meetings, subject to any direction given by the PCC. It oversees the general finances of our Church work by monitoring income and expenditure and the annual budget.

In 2022, it comprised the Incumbent, Churchwardens, Treasurer, and the PCC Secretary. The Finance and Standing Committee meets 5 times during the year.

### *Vestry Hall Committee*

This group has the responsibility of overseeing the maintenance and running of the Vestry Hall.

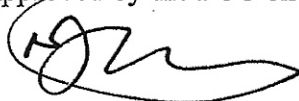
### *Charities Committee*

Marden Church supports a number of charities over the year, with a particular focus given to a specific named charity each month of the year and two charities during December. The charity is promoted throughout the month, with information and leaflets displayed on a large board by the entrance door. Any donations to the charity are placed in the box by the door or made on-line to the treasurer, and the total is given to the charity at the end of the month, together with any extra fundraising from special events, such as the soup lunches, held during the month.

We continue with our Mission objective of SHARING GOD'S LOVE IN:

- WORSHIPPING TOGETHER
- LEARNING AND GROWING TOGETHER
- SERVING OTHERS.

Approved by the PCC on 8<sup>th</sup> March 2023 and signed on its behalf by:



Rev'd Nicky Harvey

## **Statement of the PCC's responsibilities**

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgments and estimates that are reasonable and prudent;
- c) state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **Independent examiner's report to the Parochial Church Council of St Michael and All Angels, Marden**

I report to the members of the Parochial Church Council (the PCC) on the financial statements of the PCC for the year ended 31 December 2022, which are set out on pages 18 to 26.

This report is made solely to the PCC, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I may state to the PCC those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the PCC for this report or for the opinions I have formed.

### **Responsibilities and basis of report**

As members of the PCC, you are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 (the 2011 Act) and the Church Accounting Regulations 2006. The PCC consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed.

I report in respect of my examination of the financial statements of the PCC under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

### **Independent examiner's statement**

In connection with my examination, I can confirm that no matters have come to my attention giving me reasonable cause to believe that in, any material respect:

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the financial statements do not accord with those accounting records; or
3. the financial statements do not comply with the applicable requirements covering the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008.

In connection with my examination, I have considered the ability of the PCC to continue as a going concern due to the unpaid voluntary Parish Share contributions due to the Diocese of Canterbury for 2020 amounting to £25,329 as at 31 December 2022 and the commitment of £47,079 inclusive of VAT for the restoration of the church bells, of which £15,693 inclusive of VAT was paid during the year.

### Independent Examiner's report (continued)

I am satisfied that the PCC can continue as a going concern because, after making due inquiries:

- the Parish Share is not a legally enforceable liability and is a voluntary contribution payable when funds permit, of which £8,534 was paid in January 2023 and also there is no legal requirement for the PCC to accrue for the outstanding amount in the financial statements; and
- as at 31 December 2022 donations of £23,834 had been received to cover the cost of the restoration of the church bells and as at the date of signing this report a further £6,418 had been received in donations leaving a further £16,827 by October 2023;
- the PCC have a reasonable expectation in the event of any shortfall in the fund raising for the restoration of the church bells that the Church has adequate unrestricted funds, which as at 31 December 2022 were £45,816, to meet any shortfall in the fund raising for the restoration of the church bells.

I have no other concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



L D Stracey ACMA  
Bowling Green Cottage  
High Street  
Marden  
Kent TN12 9DP

29 March 2023

**Statement of Financial Activities**  
*for the year ended 31 December 2022*

|   | Notes | Unrestricted<br>funds<br>£ | Designated<br>funds<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|---|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>Incoming resources</b>                             |       |                            |                          |                             |                             |
| Voluntary income                                      | 2(a)  | 94,286                     | 43,952                   | <b>138,238</b>              | 99,566                      |
| Activities for generating funds                       | 2(b)  | 6,137                      | -                        | <b>6,137</b>                | 8,311                       |
| Income from investments                               | 2(c)  | -                          | -                        | -                           | 1                           |
| Church activities                                     | 2(d)  | 21,736                     | -                        | <b>21,736</b>               | 22,960                      |
| Other incoming resources                              | 2(e)  | 7,160                      | -                        | <b>7,160</b>                | 3,003                       |
|   |       | <b>129,319</b>             | <b>43,952</b>            | <b>173,271</b>              | <b>133,841</b>              |
| <b>Resources expended</b>                             |       |                            |                          |                             |                             |
| Fundraising activities                                | 3(a)  | 335                        | -                        | <b>335</b>                  | -                           |
| Church activities:                                    |       |                            |                          |                             |                             |
| Diocesan Parish Share                                 | 3(b)  | 70,117                     | -                        | <b>70,117</b>               | 78,650                      |
| Church improvements                                   | 3(c)  | (15,693)                   | 15,693                   | -                           | 20,869                      |
| Other church activities                               | 3(d)  | 44,425                     | 9,862                    | <b>54,287</b>               | 56,294                      |
|   |       | <b>99,184</b>              | <b>25,555</b>            | <b>124,739</b>              | <b>155,813</b>              |
| <b>Net (outgoing)/incoming resources</b>              |       | <b>30,135</b>              | <b>18,397</b>            | <b>48,532</b>               | <b>(21,972)</b>             |
| Balance brought forward at start of the year          |       | 15,681                     | 7,087                    | <b>22,768</b>               | 44,741                      |
| <b>Total funds carried forward at end of the year</b> |       | <b>45,816</b>              | <b>25,484</b>            | <b>71,300</b>               | <b>22,768</b>               |

The notes on pages 20 to 26 form an integral part of these financial statements.


## Statement of assets and liabilities

at 31 December 2022

|                                     | Notes | 2022<br>£     | 2021<br>£     |
|-------------------------------------|-------|---------------|---------------|
| <b>Current assets</b>               |       |               |               |
| Debtors                             | 5     | 18,078        | 2,640         |
| Cash at bank                        | 6     | 59,323        | 26,977        |
|                                     |       | <u>77,401</u> | <u>29,617</u> |
| <b>Creditors:</b>                   |       |               |               |
| Amounts falling due within one year | 7     | (6,101)       | (6,849)       |
| <b>Net assets</b>                   |       | <u>71,300</u> | <u>22,768</u> |
| <b>Funds</b>                        |       |               |               |
| Unrestricted funds                  | 4     | 45,816        | 15,681        |
| Designated funds                    | 4     | 25,484        | 7,087         |
| <b>Total funds</b>                  |       | <u>71,300</u> | <u>22,768</u> |

The notes on pages 20 to 26 form an integral part of these financial statements.

These financial statements on pages 18 to 26 were approved by the Parochial Church Council on 8<sup>th</sup> March 2023 and were signed on its behalf by:



Rev'd Nicky Harvey  
Chairperson for 2022

## **Notes** *(forming part of the financial statements)*

### **1. Accounting Policies**

#### ***Basis of preparation of the financial statements***

The financial statements have been prepared under the historical cost convention, in accordance with the Church Accounting Regulations 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities (2015) preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements are presented in sterling and rounded to the nearest £.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law.

The primary objective of the charity is to promote the gospel of Lord Jesus Christ according to the doctrine and practice of the Church of England. The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The church is a registered charity in England and Wales. The trustees are the members of the PCC.

#### ***Going concern***

At the time of approving the accounts, the PCC has a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future given that the outstanding amount of £25,329 due to the Diocese of Canterbury for the 2020 Parish Share is not a legally enforceable liability and is a voluntary contribution payable when funds permit. Also there is no legal requirement for the PCC to accrue for the outstanding amount in the financial statements. In addition the PCC has a reasonable expectation that it has adequate unrestricted funds if there is a shortfall in donations to meet the commitments for the restoration of the church bells. Therefore the PCC continues to adopt the going concern basis of accounting in preparing the financial statements.

#### ***Funds accounting***

Unrestricted funds are general funds of the PCC that are not subject to any restrictions regarding their use and can be used by the PCC for general purposes.



## **Notes** *(continued)*

### **1. Accounting Policies** *(continued)*

#### ***Funds accounting*** *(continued)*

Designated funds represent donations or grants received for specific future purposes. The funds may only be expended on the specific object for which they were given and any balance remaining unspent at the end of each year are carried forward as a balance on that fund.

The designated funds comprise donations and grants for the Heritage Fabric Fund (dissolved 2022), the Restoration of the Church Bells Fund, the General Fabric Fund, Living Memories and Marden Food Bank.

#### ***Incoming resources***

All incoming resources are accounted for gross.

Planned giving, collections and donations are recognized when received. Tax recoverable on gift aid donations is recognized when the incoming resource, to which it relates, is received. All other income is recognized when it is receivable.

#### ***Resources expended***

The voluntary diocesan Parish Share is accounted for when due except where there is a strong possibility or no likelihood that the PCC will not have the funds to meet the payment and it is then accounted for on a receipts and payments basis. All other expenditure is generally recognized when it is incurred and is accounted for gross.

#### ***Current assets***

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown in debtors less provision for amounts that may prove uncollectable.

Short term deposits include cash held on deposit at the bank.

**Notes** *(continued)*

**2. Incoming Resources**

**(a) Voluntary income**

|                                      | <b>Unrestricted<br/>funds<br/>£</b> | <b>Designated<br/>funds<br/>£</b> | <b>Total<br/>2022<br/>£</b> | <b>Total<br/>2021<br/>£</b> |
|--------------------------------------|-------------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| Planned giving                       | 58,149                              | -                                 | <b>58,149</b>               | 59,716                      |
| Collections at services              | 2,758                               | -                                 | <b>2,758</b>                | 2,742                       |
| Gift day                             | -                                   | -                                 | -                           | 500                         |
| Gift aid recovered                   | 14,930                              | -                                 | <b>14,930</b>               | 16,402                      |
| Donations                            | 5,449                               | 43,952                            | <b>49,401</b>               | 10,202                      |
| Legacies, grants and other<br>income | 13,000                              | -                                 | <b>13,000</b>               | -                           |
|                                      | <b>94,286</b>                       | <b>43,952</b>                     | <b>138,238</b>              | <b>99,566</b>               |

**(b) Activities for generating funds**

|                        | <b>Unrestricted<br/>funds<br/>£</b> | <b>Designated<br/>funds<br/>£</b> | <b>Total<br/>2022<br/>£</b> | <b>Total<br/>2021<br/>£</b> |
|------------------------|-------------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| Fundraising activities | 6,137                               | -                                 | <b>6,137</b>                | 8,311                       |

**(c) Investment income**

|                 | <b>Unrestricted<br/>funds<br/>£</b> | <b>Designated<br/>funds<br/>£</b> | <b>Total<br/>2022<br/>£</b> | <b>Total<br/>2021<br/>£</b> |
|-----------------|-------------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| Interest income | -                                   | -                                 | -                           | 1                           |

**(d) Church activities**

|                                      | <b>Unrestricted<br/>funds<br/>£</b> | <b>Designated<br/>funds<br/>£</b> | <b>Total<br/>2022<br/>£</b> | <b>Total<br/>2021<br/>£</b> |
|--------------------------------------|-------------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| Fees from weddings,<br>funerals etc. | 12,081                              | -                                 | <b>12,081</b>               | 13,085                      |
| Magazine income                      | 9,655                               | -                                 | <b>9,655</b>                | 9,875                       |
|                                      | <b>21,736</b>                       | <b>-</b>                          | <b>21,736</b>               | <b>22,960</b>               |

## Notes (continued)

### 2. Incoming Resources (continued)

#### (e) Other incoming resources

|                    | Unrestricted<br>funds<br>£ | Designated<br>funds<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|--------------------|----------------------------|--------------------------|--------------------|--------------------|
| Vestry hall income | 7,160                      | -                        | 7,160              | 3,003              |

### 3. Resources expended

#### (a) Cost of generating funds

|                        | Unrestricted<br>funds<br>£ | Designated<br>funds<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Fundraising activities | 335                        | -                        | 335                | -                  |

#### (b) Parish Share

The Parish Share due for 2022 and 2021 was paid in full. The Parish Share for 2020 excluded arrears of £25,484 which were not accrued as it was not possible to make the payment due to depleted funds. The Parish Share is not a legally enforceable liability and is a voluntary contribution payable when funds permit. In January 2023, following PCC approval, a payment of £8,534 was paid to the Diocese of Canterbury as a part-payment towards the arrears.

#### (c) Church improvements

An advance payment of £15,693 was paid during the year for the restoration of the Church bells which has been included in resources expended for Designated funds for the year ended 31 December 2022. This advance payment was transferred to prepayments as at 31 December 2022.

**Notes (continued)**

**3. Resources expended (continued)**

**(d) Other church activities**

|                          | <b>Unrestricted<br/>funds<br/>£</b> | <b>Designated<br/>funds<br/>£</b> | <b>Total<br/>2022<br/>£</b> | <b>Total<br/>2021<br/>£</b> |
|--------------------------|-------------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| Fees remitted to diocese | 6,876                               | -                                 | <b>6,876</b>                | 7,403                       |
| Church giving            | -                                   | 7,493                             | <b>7,493</b>                | 14,580                      |
| Magazine expenses        | 3,662                               | -                                 | <b>3,662</b>                | 3,666                       |
| Vestry hall expenses     | 3,589                               | -                                 | <b>3,589</b>                | 3,394                       |
| Office expenses          | 3,129                               | -                                 | <b>3,129</b>                | 3,358                       |
| Church utilities         | 9,814                               | -                                 | <b>9,814</b>                | 7,455                       |
| Ministry expenses        | 17,355                              | -                                 | <b>17,355</b>               | 15,803                      |
| Miscellaneous expenses   | -                                   | 2,369                             | <b>2,369</b>                | 635                         |
|                          | <b>44,425</b>                       | <b>9,862</b>                      | <b>54,287</b>               | <b>56,294</b>               |

**4. Analysis of net assets by fund**

|   | <b>Unrestricted<br/>funds<br/>£</b> | <b>Designated<br/>funds<br/>£</b> | <b>Total<br/>2022<br/>£</b> |
|---|-------------------------------------|-----------------------------------|-----------------------------|
| Debtors   | 2,385                               | 15,693                            | <b>18,078</b>               |
| Cash at bank and in hand                                | 53,251                              | 6,072                             | <b>59,323</b>               |
| Creditors: amounts falling due within one year          | (6,101)                             | -                                 | <b>(6,101)</b>              |
| Amounts due from unrestricted funds to designated funds | (3,719)                             | 3,719                             | -                           |
|   | <b>45,816</b>                       | <b>25,484</b>                     | <b>71,300</b>               |

**5. Debtors**

|   | <b>Unrestricted<br/>funds<br/>£</b> | <b>Designated<br/>funds<br/>£</b> | <b>Total<br/>2022<br/>£</b> | <b>Total<br/>2021<br/>£</b> |
|---|-------------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| Gift aid receivable                     | 2,385                               | -                                 | <b>2,385</b>                | 2,640                       |
| Prepayments – restoration of bells fund | -                                   | 15,693                            | <b>15,693</b>               | -                           |
|   | <b>2,385</b>                        | <b>15,693</b>                     | <b>18,078</b>               | <b>2,640</b>                |

**Notes** *(continued)*

**6. Cash at bank**

|                    | 2022<br>£     | 2021<br>£     |
|--------------------|---------------|---------------|
| Unrestricted funds | 53,251        | 24,507        |
| Designated funds   | 6,072         | 2,470         |
|                    | <b>59,323</b> | <b>26,977</b> |

**7. Creditors: amounts falling due within one year**

|   | 2022<br>£    | 2021<br>£    |
|---|--------------|--------------|
| Deferred income from magazine advertising | 5,401        | 5,310        |
| Vestry Hall rents received in advance     | 400          | 221          |
| Wedding deposits received in advance      | 300          | 800          |
| Charity donations received in advance     | -            | 518          |
|   | <b>6,101</b> | <b>6,849</b> |

**8. Designated funds**

|                           | 2022<br>£     |
|---------------------------|---------------|
| Balance at 1 January 2022 | 7,087         |
| Incoming resources        | 43,952        |
| Resources expended        | (25,555)      |
|                           | <b>25,484</b> |

*Designated funds comprise:*

|                           | 2022<br>£     | 2021<br>£    |
|---------------------------|---------------|--------------|
| Marden Food Bank          | 11,268        | 3,121        |
| Heritage Fabric Fund      | -             | 1,496        |
| Living Memories           | 6,072         | 2,470        |
| Restoration of Bells Fund | 8,141         | -            |
| Fabric Fund General       | 3             | -            |
|                           | <b>25,484</b> | <b>7,087</b> |

**Notes** *(continued)*

**8. Designated funds** *(continued)*

*The balance on the Restoration of Bells Fund can be analysed as follows:*

|  | 2022<br>£    |
|--|--------------|
| Balance at 1 January 2022              | -            |
| Transfer from the Heritage Fabric Fund | 1,496        |
| Donations received during the year     | 22,338       |
| Advance payment to the contractor      | (15,693)     |
| Balance at 31 December 2022            | <u>8,141</u> |

*The outstanding amount to be funded at 31 December 2022 can be analysed as follows:*

|  | 2022<br>£     |
|--|---------------|
| Amount committed to contractor           | 47,079        |
| Advance payment to the contractor        | (15,693)      |
| Balance on Restoration of Bells Fund     | (8,141)       |
| Balance to be funded at 31 December 2022 | <u>23,245</u> |

As at the date of the signing of these financial statements further donations of £6,418 have been received during 2023.